

## S 4999

### Emergency Direct Payments for Families and Workers Act of 2020

**Congress:** 116 (2019–2021, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Dec 10, 2020

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Dec 10, 2020)

**Official Text:** <https://www.congress.gov/bill/116th-congress/senate-bill/4999>

## Sponsor

**Name:** Sen. Hawley, Josh [R-MO]

**Party:** Republican • **State:** MO • **Chamber:** Senate

## Cosponsors

No cosponsors are listed for this bill.

## Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Dec 10, 2020

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
116 S 5063	Related bill	Dec 18, 2020: Read twice and referred to the Committee on Finance.
116 S 4318	Related bill	Jul 27, 2020: Read twice and referred to the Committee on Finance.
116 HR 748	Related bill	Jul 23, 2020: Committee on Small Business and Entrepreneurship. Hearings held. Hearings printed: S.Hrg. 116-517.

## **Emergency Direct Payments for Families and Workers Act of 2020**

This bill allows individual taxpayers an additional 2020 recovery rebate in the form of a refundable income tax credit in the amount of \$1,200 (\$2,400 for joint returns). An additional \$500 rebate is provided to each qualifying child of the taxpayer. A recovery rebate is a one-time stimulus payment made to eligible taxpayers in response to the COVID-19 (i.e., coronavirus disease 2019) public health emergency.

The amount of the recovery rebate is reduced by a specified percentage of the amount an individual's adjusted gross income exceeds \$75,000 (\$150,000 for joint returns).

Individual taxpayers and their children must have a valid identification number (i.e., Social Security account number) to claim a rebate.

The Department of the Treasury must conduct a public awareness campaign to inform taxpayers of the availability of the rebate.

### **Actions Timeline**

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- **Dec 10, 2020:** Introduced in Senate
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